

**ORDINANCE NO. 23 - 2**

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF HANOVER, COUNTY OF NORTHAMPTON, COMMONWEALTH OF PENNSYLVANIA AMENDING THE TOWNSHIP OF HANOVER CODE OF CODIFIED ORDINANCES, CHAPTER 163 TAXATION; ARTICLE IX INCENTIVES FOR TOWNSHIP VOLUNTEERS OF FIRE COMPANIES TO ADD REAL PROPERTY TAX CREDIT PROVISIONS TO ITS ORDINANCE AND REPEALS ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT HEREWITH.**

*WHEREAS*, the Board of Supervisors of Hanover Township, Northampton County, Pennsylvania (the "Board"), adopted Ordinance No 17-11 on December 19, 2017, to implement the provisions of Act 172 of 2016, Incentives for Municipal Volunteers of Fire Companies;

*WHEREAS*, the Board seeks to add Real Property Tax Credit provisions to its ordinance, Chapter 163 Taxation; Article IX Incentives for Township Volunteers of Fire Companies;

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED**, by the Board of Supervisors of Hanover Township, Northampton County, Pennsylvania as follows:

**SECTION 1.** The Board, under the powers vested in them by the "Second Class Township Code" and the "Pennsylvania Municipalities Planning Code," as amended, as well as other laws of the Commonwealth of Pennsylvania, including Act 172 of 2016, do hereby ordain and enact the following amendment to the Code of Codified Ordinances of the Township of Hanover, as amended.

**SECTION 2.** Chapter 163 Taxation; Article IX Incentives for Township Volunteers of Fire Companies; §163-80 Definitions is amended to add the following:

## **“QUALIFIED REAL PROPERTY**

A residential real property owned and occupied as the domicile of an Active Volunteer.”

### **SECTION 3. Chapter 163 Taxation; Article IX Incentives for Township**

Volunteers of Fire Companies; §163-81 Volunteer Service Credit Program is deleted in its entirety and replaced as follows:

#### **“§163.81. VOLUNTEER SERVICE CREDIT PROGRAM**

- A. **Establishment.** The Township hereby establishes a Volunteer Service Credit Program (the “Program”). The goal of the Program is to encourage membership and service in the Volunteer Fire Company as set forth in **§163-81.C.** of this Article.
- B. **Program Criteria.** The Board of Supervisors of the Township shall establish, by Resolution, the annual criteria that must be met to qualify for credits under the Program based on the following:
- (1) The number of Emergency Response Calls to which a Volunteer responds;
  - (2) The level of training and participation in formal training and drills for a Volunteer;
  - (3) The total amount of time expended by a Volunteer on administrative and other support services, including but not limited to:
    - (i) fundraising;
    - (ii) providing facility or equipment maintenance; and
    - (iii) financial bookkeeping.
  - (4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a Volunteer Fire Company; and
  - (5) The total number of years the Volunteer has served.
- C. **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Township who are Volunteers of the **Hanover Township Volunteer Fire Company #1 of Northampton County (the “Volunteer Fire Company”)**.

- D. **Eligibility Period.** A Volunteer must meet the minimum criteria, set by Resolution under this Section, during the eligibility period to qualify for the tax credits established under §§163-82 and 163-83.
- (1) For 2023, the eligibility period under the Volunteer Service Credit Program shall run from the effective date of this Ordinance until December 31, 2023; and
  - (2) For each subsequent year thereafter, the eligibility period shall run from January 1<sup>st</sup> until December 31<sup>st</sup>.
- E. **Recordkeeping.** The chief of the Volunteer Fire Company shall keep specific records of each Volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Board of Supervisors of the Township, the State Fire Commissioners and the State Auditor General. The chief, or supervisor, shall annually transmit to the Township a notarized eligibility list of all Volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than forty-five (45) days prior to the date the tax notices are sent each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the Volunteer Fire Company's facilities.
- F. **Application.** Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to their chief or supervisor. The chief or supervisors shall sign the application if the Volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Township Manager of the Township. Applications shall not be accepted by the Township after April 1<sup>st</sup> of each year.
- G. **Municipal Review.** The Township Manager of the Township shall review the application for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Board of Supervisors of the Township shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors of the Township shall be issued a tax credit certificate by the Township Manager of the Township.
- H. **Official Tax Credit Register.** The Township shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. The Township Manager shall issue updates, as needed, of the official Tax Credit Register to the following:
- (1) Board of Supervisors of the Township;
  - (2) Chief of the Volunteer Fire Company; and
  - (3) Tax Collector for the Township.

I. **Injured Volunteers.**

- (1) An Active Volunteer that is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with the entity listed under **§163-81.C**.
- (2) An injured Active Volunteer shall provide documentation from a licensed physician with the application required under **§163-81.F.**, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an Active Volunteer. The injured Active Volunteer shall again be deemed an Active Volunteer for that tax year. An injured Active Volunteer shall only be deemed an Active Volunteer for a maximum of five (5) consecutive tax years.
- (3) An injured Active Volunteer shall annually submit the application required under **§163-81.F.**, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an Active Volunteer. The injured Active Volunteer shall again be deemed an Active Volunteer for that tax year. An injured Active Volunteer shall only be deemed an Active Volunteer for a maximum of five (5) consecutive tax years.”

**SECTION 4.** Chapter 163 Taxation; Article IX Incentives for Township

Volunteers of Fire Companies; §163-82 Earned Income Tax Credit; Subsection C Rejection of Tax Credit Claim; Parenthetical 2 is deleted in its entirety and replaced as follows:

“(2) If the Tax Collector for the Township rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to **§163-84.A.** of this article.”

**SECTION 5.** Chapter 163 Taxation; Article IX Incentives for Township

Volunteers of Fire Companies; §163-83 Appeals is deleted in its entirety and replaced as follows:

**“§163-83. REAL PROPERTY TAX CREDIT**

**A. Tax Credit.** Each Active Volunteer who has been certified under the Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% of the Township tax liability on qualified real property (the “Tax Credit”). If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

**B. Claim.**

(1) An Active Volunteer with a Tax Credit certificate may file a claim for the Tax Credit on their qualified real property tax liability for the Township's real estate tax levy. The Tax Credit shall be administered as a refund by the Township treasurer. An Active Volunteer shall file the following with the Township Manager

(a) A true and correct receipt from the Township real estate tax collector of the paid township real property taxes for the tax year which the claim is being filed.

(b) The Tax credit Certificate.

(c) Photo identification.

(d) Documentation that the tax paid was for qualified real property as defined in this ordinance.

(2) If the Active Volunteer provides all documents required under this subsection, the Township treasurer shall issue the tax refund to the active volunteer.

**C. Rejection of the Tax Credit Claim.**

(1) The Township Manager shall reject the claim for a township real property Tax Credit if the taxpayer fails to provide the documents required under subsection (B)(1).

(2) If the Township Manager rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to **§163-84.B.**

(3) Taxpayers shall have 30 days to appeal the decision of the Township Secretary.

**§163-84. APPEALS.**

**A. Earned Income Tax Credit Appeals.**

(1) Any taxpayer aggrieved by a decision under **§163-82.C.** of this Ordinance shall have a right to appeal said decision.

(2) A taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.

(3) All appeals of decisions under **§163-82.C.** of this Ordinance shall follow the provisions of the Act of May 5, 1998, P.L. 301, No. 50, known as the Local Taxpayers Bill of Rights and as set forth in Ordinance 17-10 of the Township.

**B. Real Property Tax Credit Appeals.**

(1) Any taxpayer aggrieved by a decision under **§163-83.C.** shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals under **§163-83.C.** shall follow the provisions of 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."

**SECTION 6.** All Ordinances and parts of Ordinances inconsistent herewith are hereby repealed

**SECTION 7.** The provisions of this Ordinance shall be severable and if any provision thereof shall be declared unconstitutional, illegal or invalid, such decision shall not affect the validity of any of the remaining provisions of this Ordinance. It is hereby declared as a legislative intent of the Township that this Ordinance would have been enacted had such unconstitutional, illegal or invalid provision(s) not been included herein.

**SECTION 8.** This Ordinance shall become effective within five (5) days of enactment.

**ENACTED AND ORDAINED** at a regular meeting of the Board of Supervisors of the Township of Hanover, County of Northampton on this 27 day of June, 2023.

**ATTEST:**

By:

*Christina Thomas*

**CHRISTINA THOMAS,  
Secretary**

**BOARD OF SUPERVISORS,  
HANOVER TOWNSHIP,  
NORTHAMPTON COUNTY,  
PENNSYLVANIA**

By:

*John D. Nagle*

**JOHN D. NAGLE,  
Vice Chairman**

I hereby certify that the within is a true and correct copy of the proposed Ordinance in this matter.

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James L. Broughal, Esquire  
Solicitor  
Hanover Township, Northampton County